



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINNECONNE WATER UTILITY

Principal Office: 30 SOUTH 1ST STREET
P.O. BOX 650
WINNECONNE, WI 54986

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JACQUIN JENSEN of _____
(Person responsible for accounts)

WINNECONNE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2003
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINNECONNE WATER UTILITY**Utility Address:** 30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

When was utility organized? 1/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JACQUIN JENSEN**Title:** CLERK-TREASURER**Office Address:**

30 SOUTH 1ST STREET

P.O. BOX 650

WINNICONNE, WI 54986

Telephone: (920) 582 - 4381**Fax Number:** (920) 582 - 0660**E-mail Address:** winnecon@northnet.net

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL G DENIS, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: DENNIS BIGGAR**Title:** PRESIDENT**Office Address:**

30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

Telephone: (920) 582 - 4381**Fax Number:** (920) 582 - 0660**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL G DENIS, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schencksolutions.com**Date of most recent audit report:** 3/29/2003**Period covered by most recent audit:** 2002 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: MR CARROLL VIZECKY**Title:** WATER OPERATOR**Office Address:**

30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

Telephone: (920) 582 - 4381**Fax Number:** (920) 582 - 0660 EXT**E-mail Address:** WINNECON@NORTHNET.NET

Name of utility commission/committee: VILLAGE OF WINNECONNE PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DENNIS BIGGAR

MR DAN BREISTER

MS DOROTHY NIMMER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	355,768	356,601	1
Operating Expenses:			
Operation and Maintenance Expense (401)	206,026	148,813	2
Depreciation Expense (403)	61,002	60,582	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,093	50,274	5
Total Operating Expenses	316,121	259,669	
Net Operating Income	39,647	96,932	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	39,647	96,932	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,563	3,512	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,563	3,512	
Total Income	41,210	100,444	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	41,210	100,444	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	23,893	24,928	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	23,893	24,928	
Net Income	17,317	75,516	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	555,419	479,903	19
Balance Transferred from Income (433)	17,317	75,516	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	572,736	555,419	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING	1,563	4
Total (Acct. 419):	1,563	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	355,768	0	0	0	355,768	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	355,768	0	0	0	355,768	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,546,159	2,508,918	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	829,653	791,014	2
Net Utility Plant	1,716,506	1,717,904	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	514,083	502,980	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,679	83,371	11
Other Accounts Receivable (143)	211	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	12,164	11,108	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	610,137	597,459	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,326,643	2,315,363	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	748,611	733,524	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	572,736	555,419	23
Total Proprietary Capital	1,321,347	1,288,943	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	453,700	472,910	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	453,700	472,910	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,655	10,505	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5,164		30
Taxes Accrued (236)	44,575	45,252	31
Interest Accrued (237)	9,925	10,385	32
Other Current and Accrued Liabilities (238)	4,929	3,020	33
Total Current and Accrued Liabilities	67,248	69,162	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	484,348	484,348	38
Total Liabilities and Other Credits	2,326,643	2,315,363	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,546,159	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,546,159	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	829,653	0	0	0	9
Total Accumulated Provision	829,653	0	0	0	
Net Utility Plant	1,716,506	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	791,014				791,014	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,002				61,002	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,615				1,615	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,617	0	0	0	62,617	13
Debits during year						14
Book cost of plant retired	12,191				12,191	15
Cost of removal					0	16
Other debits (specify):						17
Due to 2000 PSC report correction	11,787				11,787	18
Total debits	23,978	0	0	0	23,978	19
Balance End of Year	829,653	0	0	0	829,653	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.50%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,164	11,108	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,164	11,108	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	733,524	1
Changes during year (explain):		
PAYMENT FROM MUNICIPALITY FOR SHARE OF TIF DISTRICT FUNDS	15,087	2
Balance end of year	748,611	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION BOND	07/15/1999	07/15/2019	5.25%	453,700	1
Total for Account 223				453,700	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	45,252	1
Accruals:		
Charged water department expense	49,093	2
Charged electric department expense		3
Charged sewer department expense	554	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,647	
Taxes paid during year:		
County, state and local taxes	45,806	6
Social Security taxes	4,123	7
PSC Remainder Assessment	395	8
Other (explain):		
NONE		9
Total payments and other debits	50,324	
Balance end of year	44,575	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
State Trust Fund Loan 2	90		90	0	3
General Obligation Bonds	10,295	23,893	24,263	9,925	4
Subtotal	10,385	23,893	24,353	9,925	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,385	23,893	24,353	9,925	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	484,348	0	0	0	0	484,348	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	484,348	0	0	0	0	484,348	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,679	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	83,679	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUNDRY	211	11
Total (Acct. 143):	211	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,522,717	0	0	0	2,522,717	1
Materials and Supplies	11,636	0	0	0	11,636	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	810,333	0	0	0	810,333	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	484,348	0	0	0	484,348	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,239,672	0	0	0	1,239,672	
Net Operating Income	39,647	0	0	0	39,647	8
Net Operating Income as a percent of						
Average Net Rate Base	3.20%	N/A	N/A	N/A	3.20%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	741,067	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	564,077	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,305,144	
Net Income		
Net Income	17,317	5
Percent Return on Proprietary Capital	1.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 23, 2003

Mr. Carroll Vizecky, Director of Public Works
Winneconne Water Utility
P.O. Box 650
Winneconne, WI 54986-0650

Re: Water Activation Fees and Water Main Connection Fees File 6580

Dear Mr. Vizecky:

Thank you for your September 27, 2003, letter providing an explanation of the Water Activation Fees charged by the Village of Winneconne. These fees have appeared in the Winneconne Water Utility's (Utility's) 2000-02 Public Service Commission (PSC) annual reports. We also discussed these fees during an October 16, 2003, phone call and you sent additional documentation on October 20, 2003.

Although it initially appeared these Water Activation Fees were charges related to the Utility portion of the service lateral (running from the main to the curb box), this is not correct. The cost of installation for the Utility portion of the service lateral has been recovered under Rate Schedule Cz-1, Water Lateral Installation Charge. The Water Activation Fees actually relate to the customer's portion of the service lateral and can better be described as inspection services and related costs. We would suggest these fees be renamed to more accurately reflect their purpose.

The fees are based on a spreadsheet developed by the Utility in October 1999 and include the labor, benefits, transportation, locator, and other tools necessary to inspect the service lateral portion located on the customer's property. In effect, this is not a Utility rate, but a charge for inspection services on customer property. Since the Utility determined these charges based on time and materials, it is not unreasonable for it to recover these costs.

Regarding the accounting and reporting of these inspection activities, it is acceptable under the Uniform System of Accounts to report compensation for minor or incidental services provided for others in Account 474, Other Water Revenues. At the current dollar amount, these fees fit that description. If the compensation received by the Utility would increase significantly in the future, more detailed accounting would be necessary. It would then be more appropriate to record both the revenues and all related expenses in Accounts 415-416, Merchandise, Jobbing, and Contract Work.

Chapter 8 of the Village Ordinance also included Section 8-1-1, Connection Fees - Annexed Areas. The Utility has not made any charges under this section since it was enacted in 2000. As discussed during our phone call, the wording of this section is unclear enough that charges could potentially be made to new customers that would be in conflict with Schedule X-2 or Schedule X-3 of your Utility operating rules. For example, the Utility could collect and keep a connection charge from a new customer when the correct procedure would be to turn the monies over to a third party

FINANCIAL SECTION FOOTNOTES

developer that originally financed the main.

We suggest that you clarify the language in Section 8-1-1 of the ordinance. A more precise wording will help ensure that future customers are only charged fees consistent with your Utility operating rules.

If you have any questions, please contact me by phone at (608) 267-9817 or via e-mail at kathleen.butzlaff@psc.state.wi.us.

Sincerely,

Kathleen Butzlaff
Public Utility Auditor
Division of Water, Compliance and Consumer Affairs

KAB:pt:w:\water\butzlk\Winneconne Letter 2

September 11, 2003

Mr. Carroll Vizecky, Director of Public Works
Winneconne Water Utility
P.O. Box 650
Winneconne, WI 54986-0650

Re: Water Activation Fees and Water Main Connection Fees File 6580

Dear Mr. Vizecky:

During the analytical review of the Winneconne Water Utility's (Utility's) 2002 Public Service Commission (PSC) annual report, additional information was requested regarding reported Water Activation Fees. Correspondence from both you and Jacquin Jensen, Clerk-Treasurer, described these fees as being paid to the Utility by new customers at the time of application for a building permit. Since your sewer department is not under PSC jurisdiction, my comments are limited to charges made by the Water Utility.

We received a copy of the Village's March 29, 2000, Ordinance pertaining to water and sewer activation fees, as well as a listing of the water activation fees paid by each customer during 2002. The ordinance describes the fees as "costs associated with the lateral extension from the main line to the curb box." The cost of this installation would typically be recovered under Rate Schedule Cz-1, Water Lateral Installation Charge, on file at the PSC. This charge is currently set as "Actual Cost" and was \$700 prior to September 15, 2000.

In my conversation with you, this fee was described as being charged to new customers, but as a separate amount in addition to the charge under Rate Schedule Cz-1. It is my understanding that new customers have been responsible for the cost of installing service laterals per Schedule Cz-1. It then appears that the Utility has charged new customers a \$350 (or higher) water activation fee when a building permit is requested. Thus, new

FINANCIAL SECTION FOOTNOTES

higher, water activation fee when a building permit is requested. Thus, new customers (who have already paid for the service laterals on their property) have paid \$350 or more for the right to connect to the water system.

In general, charges made by municipal utilities are either considered to be special assessments (Wis. Stat. § 66.0703) or rates. (Three other types of charges used by municipalities are taxes per Wis. Stat. Ch. 70, impact fees per Wis. Stat. § 66.0617, and developer agreements per Wis. Stat. Ch. 236.) If these activation fees were not levied per special assessment statutes, impact fees, or developer agreements, they would be considered rates and subject to PSC jurisdiction. An activation fee rate has not been authorized by the PSC for the Utility and should not have been charged (Wis. Stat. § 196.22). Moreover, the practice of activation charges or connection charges imposed by regulated utilities has not met with past PSC approval. It is possible that refunds may be required for activation fees collected from customers.

Please provide the amounts collected by the Utility for water activation fees in each year: 2000, 2001, and 2003. If any of the amounts were collected through special assessments, impact fees, or developer agreements, please detail these amounts. Since the basis for these fees is in question, we would recommend that the Utility stop collecting the activation fees pending the outcome of this review.

While reading the ordinance regarding activation fees, we also noted Section 8-1-1, Connection Fees - Annexed Areas. It appears the purpose of this section is to charge customers for main extensions abutting their properties, upon their connection to the water system, if they have not paid a special assessment in the past. Unless this charge is a deferred special assessment, this ordinance may be in conflict with Schedule X-2 of your Utility operating rules. For example, there are times when abutting properties have not been special assessed because the main was customer-financed (by a customer further down the main extension). In that case, pursuant to Schedule X-2(B)(2), the newly connected customer would be making a payment that is turned over to the party that originally financed the main. It would not be appropriate for the Utility to collect and keep a connection charge.

Please explain, in detail, the situations in which Section 8-1-1 would be applied and how the connection charges would be calculated. Also, please provide a listing, by customer, of all connection charges that have been collected under this section in the last six years.

Please respond to this letter by September 26, 2003. If you have any questions, please contact me by phone at (608) 267-9817 or via e-mail at kathleen.butzlaff@psc.state.wi.us.

Sincerely,

Kathleen Butzlaff
Public Utility Auditor
Division of Water, Compliance and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

KAB:bhh:w:\water\butzlk\Winneconne Letter

The person who called you was probably Carroll, Director of PW. I talked to him about 2 weeks ago. He had sent you the ordinance which you gave to me. I did ask him to send a list by customer which you rec'd Monday (although it is only 2002 and lacks 2000-01).

I would say that that utility basically answered our questions for now, but I'm leaning towards saying these charges are not authorized by the PSC and NOT OK. I mentioned this to Dave and the rate analysts last week but we didn't have time to get into the details. I'm trying to get together with Dave this week to discuss both Winneconne and Delafield.

(You said you need to get back to them about reclassifying a retired hydrant.)

-----Original Message-----

From: Engelke, Elaine PSC

Sent: Wednesday, August 20, 2003 1:12 PM

To: Butzlaff, Kathy PSC

Subject: FW: 2002 annual report 6580 Winneconne

Winneconne sent these to me Monday but didn't appear to answer the question of what the fees were for and who authorized, so I emailed back. The super or someone just called and said they sent you the answer and hoped we could soon move on to something else. Have you received a satisfactory answer of what these fees are?

8/19/03 email (They just sent a list of addresses and amounts \$450 and \$850)
Dear Jaci,

Thanks for your reply. Could you give me a little more detail on these fees, please. Are they collected under a Commission tariff, and if, so, which one? Or are they collected under another agency's Adm. Code, or under Wisconsin Statutes? If so, please provide that info. Or, was this a municipal ordinance such as a building fee? Please provide more detail elaborating the authority for collecting these fees. Also, who is paying, the property owner or a developer or other?

Regards, Elaine

-----Original Message-----

From: Village of Winneconne [mailto:winnecon@northnet.net]

Sent: Monday, August 18, 2003 10:44 AM

To: Engelke, Elaine PSC

Subject: Re: 2002 annual report 6580 Winneconne

Attached is the information pertaining to the 2002 Water Activation fees for the Village of Winneconne

If you need any additional please let me know

Thanks,

Jaci

FINANCIAL SECTION FOOTNOTES

04/21/04

7/28/03 email:

Dear Mr. Vizecky:

Thank you for your reply to our inquiry. We would like a little more detail regarding the activation fees reported in Account 474. What is the basis for this fee? For example, some utilities charge a standby rate to customers not connected to water mains; some villages set fees in conjunction with the building permits. We'd like to know who authorized this fee, who is collecting it, who pays the fee, how much is the fee? In addition, could you please send me (or fax me) a copy of the Jan 2000 village board resolution authorizing this fee?.

One additional item I failed to include in my original communication, an amount is reported in Account 474, Page W-4, described as insurance reimbursement for hydrant damage. If this amount was for a retired hydrant, it should be reclassified to Account 110, Accumulated Provision for Depreciation in the 2003 annual report because it would be salvage. If it was an insurance reimbursement for a repaired hydrant, no adjustment is necessary, but in the future the proper account to record this would be to credit the account originally expensed for the repair.

Regards,

Elaine Engelke
Public Service Commission
P.O. Box 7854
Madison, WI 53707-7854
FAX - (608) 266-3957

July 25, 2003 email:

The Winneconne Water Utility "Activation Fees" Revenues Account # 474 are charges billed to new construction as previous expenses maintaining in place infrastructure. This was adopted by the Village Board via Ordinance in Jan 2000.

Please contact me with further questions at 920-582-7101 or deanpwd@Northnet.net

Carroll Vizecky-Director of Public Works

7/11/03 email:

Dear Ms. Jensen:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

FINANCIAL SECTION FOOTNOTES

On Page W-4, \$8,000 is reported in Account 474 described as "activation fees". Please provide further detail explaining these fees and under what rate tariff or on what basis are these fees being collected.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		333,060	1
Total Sales of Water		333,060	
Other Operating Revenues			
Forfeited Discounts (470)		1,990	2
Other Water Revenues (474)		20,718	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		22,708	
Total Operating Revenues		355,768	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		128,328	5
General Operating Expenses (680-690)		77,698	6
Total Operation and Maintenance Expenses		206,026	
Other Operating Expenses			
Depreciation Expense (403)		61,002	7
Amortization Expense (404)			8
Taxes (408)		49,093	9
Total Other Operating Expenses		110,095	
Total Operating Expenses		316,121	
NET OPERATING INCOME		39,647	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,066	46,785	175,810	4
Commercial	41	6,516	17,635	5
Industrial	9	3,377	7,981	6
Total Metered Sales to General Customers (461)	1,116	56,678	201,426	
Private Fire Protection Service (462)	2		2,616	7
Public Fire Protection Service (463)	1		119,150	8
Other Sales to Public Authorities (464)	15	3,008	9,868	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,134	59,686	333,060	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	119,150	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	119,150	
Forfeited Discounts (470):		
Customer late payment charges	1,990	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,990	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,624	7
Other (specify):		
ACTIVATION FEES	8,000	8
ANTENNA RENTAL	5,860	9
REIMBURSEMENT ON HYDRANT DAMAGE	3,620	10
BULK WATER SALES	141	11
SUNDRY	1,473	12
Total Other Water Revenues (474)	20,718	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,121	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,513	3
Chemicals (630)	17,096	4
Supplies and Expenses (640)	7,900	5
Repairs of Water Plant (650)	69,310	6
Transportation Expenses (660)	1,388	7
Total Plant Operation and Maintenance Expenses	128,328	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	30,778	8
Office Supplies and Expenses (681)	2,254	9
Outside Services Employed (682)	9,482	10
Insurance Expense (684)	2,947	11
Employees Pensions and Benefits (686)	28,027	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	4,210	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	77,698	
Total Operation and Maintenance Expenses	206,026	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		45,129	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		554	2
Net property tax equivalent		44,575	
Social Security		4,123	3
PSC Remainder Assessment		395	4
Other (specify): NONE			5
Total tax expense		49,093	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202714				3
County tax rate	mills		5.784500				4
Local tax rate	mills		7.965238				5
School tax rate	mills		9.238579				6
Voc. school tax rate	mills		1.900526				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.091557				10
Less: state credit	mills		1.251536				11
Net tax rate	mills		23.840021				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.965238				14
Combined School Tax Rate	mills		11.139105				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.104343				17
Total Tax Rate	mills		25.091557				18
Ratio of Local and School Tax to Total	dec.		0.761385				19
Total tax net of state credit	mills		23.840021				20
Net Local and School Tax Rate	mills		18.151442				21
Utility Plant, Jan. 1	\$	2,508,918	2,508,918				22
Materials & Supplies	\$	11,108	11,108				23
Subtotal	\$	2,520,026	2,520,026				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,520,026	2,520,026				26
Assessment Ratio	dec.		0.986600				27
Assessed Value	\$	2,486,258	2,486,258				28
Net Local & School Rate	mills		18.151442				29
Tax Equiv. Computed for Current Year	\$	45,129	45,129				30
Tax Equivalent per 1994 PSC Report	\$	38,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,129					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	177		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	177	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,165		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	508,813		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	509,978	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,220		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,252	2,037	20
Total Pumping Plant	154,023	2,037	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	77,962		23
Total Water Treatment Plant	77,962	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,750		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			177	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	177	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,165	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(480,154)	28,659	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(480,154)	29,824	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		170,593	251,144	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		27,903	27,903	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			60,220	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,289	20
Total Pumping Plant	0	198,496	354,556	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		211,500	289,462	23
Total Water Treatment Plant	0	211,500	289,462	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,750	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	436,437		26
Transmission and Distribution Mains (343)	904,544	55,647	27
Fire Mains (344)	0		28
Services (345)	200,043		29
Meters (346)	61,897	7,970	30
Hydrants (348)	100,717	5,208	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,706,388	68,825	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	721		35
Computer Equipment (372.1)	12,029		36
Transportation Equipment (373)	6,627		37
Other General Equipment (379)	31,370		38
Other Tangible Property (390)	0		39
Total General Plant	50,747	0	
Total utility plant in service directly assignable	2,499,275	70,862	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,499,275	70,862	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			436,437	26
Transmission and Distribution Mains (343)	7,859		952,332	27
Fire Mains (344)			0	28
Services (345)			200,043	29
Meters (346)	3,332		66,535	30
Hydrants (348)	1,000		104,925	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,191	0	1,763,022	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			721	35
Computer Equipment (372.1)			12,029	36
Transportation Equipment (373)			6,627	37
Other General Equipment (379)		58,371	89,741	38
Other Tangible Property (390)			0	39
Total General Plant	0	58,371	109,118	
Total utility plant in service directly assignable	12,191	(11,787)	2,546,159	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	12,191	(11,787)	2,546,159	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,191	6,191	1
February			5,273	5,273	2
March			6,109	6,109	3
April			6,064	6,064	4
May			6,624	6,624	5
June			6,741	6,741	6
July			8,287	8,287	7
August			6,582	6,582	8
September			6,271	6,271	9
October			6,103	6,103	10
November			5,598	5,598	11
December			5,728	5,728	12
Total annual pumpage	0	0	75,571	75,571	
Less: Water sold				59,686	13
Volume pumped but not sold				15,885	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				6,218	16
Volume related to equipment/system malfunction				720	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,938	19
Volume pumped but unaccounted for				8,947	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				496	23
Date of maximum: 7/30/2002					24
Cause of maximum:					25
Seasonal					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 8/25/2002					27
Total KWH used for pumping for the year				120,510	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
202 SOUTH 3RD STREET	1	530	10	720,000	Yes	1
410 MEADOW LANE	2	369	12	504,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	DEEP WELL 1	1
Location	202 SOUTH 3RD STREET	410 MEADOW LANE	202 SOUTH 3RD STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	CRANE	LAYNE - NW	GOULDS	5
Year Installed	2000	1972	2000	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	ONAN	G.E.	U.S. MOTOR	9
Year Installed	2000	1972	2000	10
Type	DIESEL	ELECTRIC	ELECTRIC	11
Horsepower	80	15	16	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 2			14
Location	410 MEADOW LANE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1972			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	190			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1972			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#1A	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1945	1945	1972	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	128	0	10
				11
Total capacity in gallons (actual)	77,000	60,000	100,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5832		704.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y		Y	22
				23
Is water fluoridated (yes, no)?	N		N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2A		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1983		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	139		7
Total capacity in gallons (actual)	500,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	103	0	0	0	103
M	D	4.000	6,112	0	720	0	5,392
M	D	6.000	49,621	0	0	0	49,621
P	D	6.000	6,086	300	0	0	6,386
M	D	8.000	14,325	0	390	0	13,935
P	D	8.000	10,641	0	0	0	10,641
M	D	10.000	2,235	0	0	0	2,235
P	D	10.000	4,480	810	0	0	5,290
M	D	12.000	90	0	0	0	90
P	D	12.000	2,890	0	0	0	2,890
Total Within Municipality			96,583	1,110	1,110	0	96,583
Total Utility			96,583	1,110	1,110	0	96,583

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	693	0	0	0	693		1
M	1.000	274	0	0	0	274		2
M	1.250	7	0	0	0	7		3
M	1.500	17	0	0	0	17		4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	2	0	0	0	2		8
M	8.000	4	0	0	0	4		9
Total Utility		1,012	0	0	0	1,012	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,042	84	40	0	1,086	48	1
0.750	9	2	0	0	11	0	2
1.000	14	1	0	0	15	0	3
1.250	4	0	2	0	2	0	4
1.500	9	2	0	0	11	0	5
2.000	6	0	2	0	4	0	6
3.000	2	0	0	0	2	0	7
4.000	2	0	0	0	2	0	8
Total:	1,088	89	44	0	1,133	48	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,057	20	3	4	0	2	1,086	1
0.750	2	7	1	1	0	0	11	2
1.000	3	7	3	2	0	0	15	3
1.250	0	1	0	1	0	0	2	4
1.500	4	4	1	2	0	0	11	5
2.000	0	2	0	2	0	0	4	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	1	0	0	2	8
Total:	1,066	41	9	15	0	2	1,133	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	135		1		134	2
Total Fire Hydrants	135	0	1	0	134	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	134
Number of distribution system valves end of year:	312
Number of distribution valves operated during year:	152

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 Repair of Water Plant increased in 2002 due to \$58,000 expenses for painting of water tower

Account 682 Outside Services increased in 2002 due to additional engineering fees.

Account 600, 680, 686: Account 600 decreased approximately \$23,000 and account 680 decreased approximately \$5,000 due to reclassification of costs to account 686 per correspondence with PSC during 2002.

Water Utility Plant in Service (Page W-08)

The adjustment to fixed assets was due to a reclassification of assets that were originally reported on the 2000 PSC report

Pumping and Purchased Water Statistics (Page W-10)

Volume used for water production, water quality and system maintenance is broken down as follows:

Water Treatment	4,883,000
Hydrant Flushing	285,000
Water Tower Work	1,050,000

Volume related to equipment/system malfunction is broken down as follows:

Water Main Break	
Corner of N. Third and Main St	45,000
S. Second St and Alley	40,000
S. First Street	150,000
Water Mechanical Equipment leaking	
Water softener valves and tank control	75,000
Water Main equipment leaks	
Water tower valve located under the 500,000 gallon tank	50,000
Water main joint located along the shoulder of Seventh St	10,000
Fire Fighting and Training	350,000

Water Mains (Page W-15)

The Utility financed the water main replacement projects.

Hydrants and Distribution System Valves (Page W-18)

Due to a shortage of staff, the utility was not able to operate 1/2 of the valves during 2002. They are anticipating hiring a full time person during 2003 so more valves should be operated in 2003.
